

The Accounting Historians Notebook

Volume 26

Number 1 April 2003

Article 7

2003

Enrique Fernandez Pena 2001 Accounting History Award; New and Improved bartering

Andrew D. Sharp

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Sharp, Andrew D. (2003) "Enrique Fernandez Pena 2001 Accounting History Award; New and Improved bartering," *The Accounting Historians Notebook*: Vol. 26 : No. 1 , Article 7.

Available at: https://egrove.olemiss.edu/aah_notebook/vol26/iss1/7

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in The Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact mmanuel@olemiss.edu.

The Enrique Fernández Peña 2001 Accounting History Award

The Enrique Fernández Peña Accounting History Award was established in 1995 by the Asociación Española de Contabilidad y Administración de Empresas (AECA, Spanish Association of Accounting and Business Administration), initiated by the Comisión de Historia de la Contabilidad (Accounting History Commission), and sponsored by the Ilustre Colegio Central de Titulados Mercantiles y Empresariales.

The award is named in honor and memory of the renowned Professor Enrique Fernández Peña a founding member of AECA and a principal force in establishing the Comisión de Historia de la Contabilidad.

The 2001 Enrique Fernández Peña Accounting History Award was awarded to Dr. Francisco Mayordomo Garcia-Chicote for the doctoral thesis, *Actividad Mercantil y Bancaria en el Reino de Valencia hasta Comienzos del siglo XVII. Gestion y Contabilidad de la Nova Taula de Canvis*, presented at the Facultat de Ciències Econòmiques i Empresariales de Universitat de Valencia.

New and Improved Bartering

**Andrew D. Sharp
Spring Hill College**

In 1903, the accounts receivable ledger of B.B. Sayle, M.D., a physician then practicing in Coffeeville, Mississippi, reflects two credits in the W.H. Eavins account regarding payments for medical services provided by Dr. Sayle. On July 1, the patient's account was credited for \$.75, representing payment in the form of four chickens. Another payment was recorded on July 23, in the form of six chickens valued at \$1.20. That was bartering the old way.

While I was in Vicksburg (about 150 miles from Coffeeville) during the Spring of 2002, a seventh-generation Mississippian from a nearby rural community commented about the rising costs of medical care. He told me that the long-time country doctor he visited had finally increased his fees. The doctor still gladly accepts chickens as payment for medical services; however, now the chickens must be fried and accompanied by homemade biscuits. Guess modern bartering requires country fried chicken with fluffy homemade biscuits!